

Commonwealth of Massachusetts  
Department of Telecommunications and Energy  
Fitchburg Gas and Electric Light Company  
Docket Nos. D.T.E. 02-24 and D.T.E. 02-25  
Responses to the Department's Third Set of Information Requests

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**Request No. DTE 3-12:**

Refer to Exhibits FGE-JHA-1 (Electric) at 14 and FGE-JHA-1 (Gas) at 13. Did Mr. Aikman have access to the 1998 depreciation study conducted by Raytheon Engineers and Constructors on behalf of Fitchburg? If yes, to what extent did he consider the results of the 1998 depreciation study in his own evaluation?

**Response:**

Yes. He assumed that the estimated average service lives (ASL) and net salvage (NS) values of that study were developed independently by competent professionals. Similarly, he assumed the ASL and NS values which make up the accrual rates approved by the DTE (DPU) were soundly based.

The extent to which Mr. Aikman considered the 1998 study and the existing, authorized accrual rate parameters cannot be quantified; however, his practice is to compare his findings to those of prior studies and/or authorized rate parameters. When he finds very significant differences he usually attempts to moderate the extent of change by tempering his estimates.

**Person Responsible:** James H. Aikman